



STAFF REPORT

April 17, 2002 (meeting date)

TO: LAFCO Commissioners
FROM: Everett Millais, Executive Officer
SUBJECT: Budget Report – Third Quarter FY 2001-02

RECOMMENDATION:

Receive and file the third quarter budget report for fiscal year 2001-02.

DISCUSSION:

LAFCO policies and procedures require the Executive Officer to provide the Commission with quarterly budget reports. Staff has flexibility to transfer funds within major account codes (e.g. within the 1000 series accounts or within the 2000 series accounts), but Commission action is required to transfer funds from the contingency account.

Staff, with assistance from the County Auditor-Controller, has prepared the attached report reflecting expenditures and revenues as of March 31, 2002. While no adjustments or transfers between major account code series or from contingencies are recommended at this time, staff will be closely monitoring the budget each month. Some form of adjustment may be necessary in June before the end of the current fiscal year or in July as a part of the next regular quarterly budget report as the books are closed for this fiscal year.

COMMISSIONERS AND STAFF:

COUNTY: Steve Bennett, Chair Kathy Long Judy Mikels, Alternate	CITY: Linda Parks John Zaragoza Evaristo Barajas, Alternate	PUBLIC: Louis Cunningham, Vice Chair Kenneth M. Hess, Alternate	SPECIAL DISTRICT: Jack Curtis John Rush Dick Richardson, Alternate
EXECUTIVE OFFICER: Everett Millais	PLANNER III: Hollie Brunsky	CLERK: Debbie Schubert	LEGAL COUNSEL: Noel Klebaum

**VENTURA LOCAL AGENCY FORMATION COMMISSION
BUDGET TO ACTUAL FY2001-02
FOR NINE MONTHS ENDING MARCH 31, 2002 (75% of year)**

Summary	Budget	To Date	% of Budget
Revenue	548,737	525,639	95.791%
Obligations	548,737	261,409	47.638%

Account Code	Title	Revenue/Obligations			Total Revenue/Obligation	Variance Favorable (Unfavorable)
		Budget	Actual	Encumbered		
REVENUE						
8911	Interest Earnings	0	6,757	0	6,757	\$6,757
9372	Other Governmental Agencies	468,737	468,738	0	468,738	\$1
9772	Other Revenue - Miscellaneous	80,000	50,144	0	50,144	(\$29,856)
	TOTAL REVENUE	548,737	525,639	0	525,639	(\$23,098)
EXPENDITURES						
1101	Regular Salaries	191,410	127,433	0	127,433	63,977
1102	Extra Help	10,000	0	0	0	10,000
1106	Supplemental Payments	6,336	8,564	0	8,564	(2,228)
1121	Retirement Contribution	10,924	7,372	0	7,372	3,552
1122	OASDI Contribution	9,284	6,334	0	6,334	2,950
1123	FICA - Medicare	2,591	1,945	0	1,945	646
1126	POB Debt Service	26,322	18,303	0	18,303	8,019
1127	POB Savings	2,572	1,786	0	1,786	786
1141	Group Insurance	12,972	6,004	0	6,004	6,968
1142	Life Ins/Dept. Heads & Mgmt.	108	74	0	74	34
1143	State Unemployment Ins.	0	1	0	1	(1)
1144	Management Disability Ins.	666	470	0	470	196
1165	Worker Compensation Ins	1,536	1,797	0	1,797	(261)
1171	401K Plan	4,284	3,353	0	3,353	931
	Salaries and Benefits	279,005	183,436	0	183,436	95,569
2032	Telephone Charges - Non ISF	150	93	78	171	(21)
2033	Voice/Data ISF	2,200	1,558	0	1,558	642
2071	General Insurance Alloca - ISF	1,100	551	0	551	550
2073	General Liability 1099	209	0	0	0	209
2121	Building Maintenance	104	0	0	0	104
2125	Facil/Matts Sq. Ft. Alloc. - ISF	11,235	8,982	0	8,982	2,253
2141	Memberships & Dues	3,000	3,262	0	3,262	(262)
2154	Education Allowance	1,000	150	0	150	850
2158	Indirect Cost Recovery	93,150	0	0	0	93,150
2172	Books & Publications	700	340	0	340	360
2173	Office Supplies	2,500	1,447	52	1,499	1,001
2174	Mail Center - ISF	6,000	4,408	0	4,408	1,592
2176	Purchasing Charges - ISF	150	527	0	527	(377)
2177	Graphics Charges - ISF	317	1,654	0	1,654	(1,337)
2178	Copy Machine Charges - ISF	1,000	831	0	831	169
2179	Miscellaneous Office Expense	1,500	1,548	0	1,548	(48)
2191	Board Members Fees	6,000	2,550	0	2,550	3,450
2192	Information Technology - ISF	800	0	0	0	800
2197	Public Works - Charges	25,000	18,957	1,551	20,508	4,492
2199	Other Prof & Spec Service	15,000	7,756	35	7,790	7,210
2205	Special Service ISF	0	12	0	12	(12)
2261	Public & Legal Notices	3,000	385	0	385	2,615
2273	IBM PC Leasing - Non ISF	8,000	3,511	3,271	6,782	1,218
2304	Special Department Expense	25,400	0	0	0	25,400
2522	Private Vehicle Mileage	5,217	4,087	0	4,087	1,130
2523	Conf. & Seminars Expense	14,000	10,379	0	10,379	3,621
	Services and Supplies	226,732	72,986	4,987	77,973	148,759
6101	Contingency	43,000	0	0	0	43,000
	TOTAL EXPENDITURES	548,737	4,987	4,987	261,409	287,329
	NET COST	0	0	0	\$ 264,231	